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Bankruptcy Court: UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

Debtors: LEHMAN BROTHERS HOLDINGS INC.

Case Number: 08-13555 (JMP)

Title of Objection: OBJECTION TO CLAIMS (NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS)

Claimant: Jason Imperato

Claim Number: 6615

April 10, 2011

I am writing in response to a notice I received regarding the claim referenced above. I oppose the disallowance of my claim.

Description of the basis for the claim

I have an employment contract with Lehman Brothers guaranteeing me a minimum annual bonus awards in the amount of \$1.3 Million for the performance year ending November 2008.

Reasons the claim should not be disallowed

The letter / employment contract that I provided as evidence for my claim states that I was guaranteed a minimum bonus (for performance year ending in November 2008) in the amount of \$1.3 Million. This letter sets forth compensation terms agreed to with respect to my employment by Lehman Brothers (the "Firm"), not a specific Lehman entity. Lehman Brothers Holdings Inc., as the parent company, is liable for this debt.

Sincerely,

Jason Imperato

